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PART II.

Notifications by Government of India, Resident, Chief Court, &c.

JUDICIAL DEPARTMENT.

IN THE CHIEF COURT OF MYSORE.

CIVIL SIDE.

Rule of Practice No. 129, *dated* 22*nd October* 1906.

The Chief Court issues the following Rules for regulating the practice of Civil Courts in the matter of receipt and payment of money in Courts. The Rules shall come into force from 1st December 1906.

1. The sums received in the Civil Courts may be divided into three classes :—
   (*a*) Sums received in satisfaction of decrees, sale proceeds of intestate property and security amounts and generally all amounts to be accounted for in detail as Civil Court deposits.
   (*b*) Batta to witnesses, postage, diet money to prisoners, copyists' fees, etc.
   (*c*) Stamp duty and penalty levied on insufficiently stamped documents.

Procedure in regard to receipt and payment of the items under class (*a*).

2. When a party brings money into Court for deposit, the Nazir of the Court shall issue a receipt order under his own signature authorising the Treasury to receive the money in deposit, and stating clearly the nature of the deposit, the name of the party, the number of the case and the amount tendered.

3. On return of the receipt order with Treasury acknowledgment, the Nazir shall credit the amount in the deposit register under the initials of the Judge but not in the Cash Book, giving a receipt for the money received.

4. Sums received from Central or Deputy Nazir or Process Servers shall also be dealt with in the same manner as described in Rules II and III.

5. When money is received by Postal money orders or by currency notes enclosed in insured or registered covers from judgment-debtors, or from other Courts, the amounts shall be credited at once in the Court cash book under the initials of the presiding Judge before the acknowledgment for receipt of the money or cover containing the currency notes is signed by him and the amount should be at once remitted to the Treasury with a receipt order signed by the presiding Judge. On return of the receipt order with the Treasury acknowledgment, the amount shall be credited in the Deposit Register and debited in the Cash Book as remitted to Treasury.

Note.—The presiding Judge should satisfy himself that such amounts have been received by the Treasury and brought on the Court Deposit Register.

6. Payments to decree-holders and others shall be made on cheques, which should state the amount to be paid, the name of the payee and the number of the receipt order and suit to which it relates. The amount so paid should be debited at once in the *Deposit* Register but not in the *Cash* Book. The presiding Judge, when signing the cheque, should also initial the entry of payment in the Deposit Register. It should be distinctly understood that the Judge is responsible for drawing cheques in favor of the rightful parties.

Note.—A separate cheque should issue for each individual deposit or part thereof, and should be noted against the original item of credit.

Procedure in regard to receipt and payment of items under class (*b*).

7. Petty items tendered by parties on account of batta to witnesses, postage, diet money, Civil debtors, copyist's fee, etc., shall be received in [illegible]n by the Court Nazir and credited in the cash book. These sums may be retained in the hands of the Nazir, but any amount in excess of his security amount shall be remitted to Treasury with a single receipt order without details, to be credited to a separate head "Personal Deposit Account." The receipt order should be signed by the Judge.

8. These sums shall be paid by him in cash to the parties concerned and charged off in the Cash Book.

9. When money is required out of personal deposit account for payment, it shall be drawn on cheques signed by the Judge made payable only to an officer of the Court.

Note.—Separate form of cheque distinguishable from the other cheques should be adopted for the personal deposit account.

10. These sums remitted to Treasury for credit to personal deposit account and withdrawn therefrom shall be shown in a separate column in the Cash Book.

Note.—The presiding Judge should see that these items (*i e.*, sums remitted to Treasury and withdrawn) have been duly recorded in the pass book by the Treasury.

Procedure in regard to receipt and payment of items under class (*c*).

11. Stamp duties and penalties levied on insufficiently stamped documents and other moneys intended for final credit to Government shall be entered in a Remittance Register at the time of receipt under the initials of the Judge and remitted to the Treasury on the same or following day. These items shall also be credited and debited in the Cash Book, the entry in the Remittance Register being quoted.

Note.—The Judge should satisfy himself that the sums so realized have been duly remitted to Treasury and not retained in the hands of the Nazir.

Refund of Court fees and of half the institution fee.

12. The rules prescribed by the Chief Court for refund of Court fees under Sections 10, 11 and 12 of the Mysore Court Fees Regulation, III of 1900, and of half the institution fee under Section 17A of the Mysore Civil Court Regulation, II of 1898, shall be followed in matter of such payments. The orders granting the refunds shall be entered in the prescribed register.

Registers to be maintained.

13. The following registers shall be maintained by the Civil Courts for recording their monetary and other transactions in connection with the Judicial work :—

(*a*) Cash Book (Register X).
(*b*) Deposit Register (Register XI).
(*c*) Ledger (Register XII).
(*d*) Register of refund orders.
(*e*) Books of receipt orders—
  General Deposit Account.
  Personal Deposit Account.
(*f*) Remittance Register.
(*g*) Cheque Books.
  (1) General Deposit Account.
  (2) Personal Deposit Account.

14. The Cash Book should be closed daily, and the amount in the hands of the Nazir verified by the Judge every evening before initialling the book.

15. The entries in the Cash Book, Deposit Register and the Remittance Register should be transferred to the Ledger from day to day and the presiding Judge should take the trouble to see that this work is not neglected.

Accounts to be rendered.

16. The following accounts shall be rendered to the Comptroller's office :—

(1) MONTHLY.

(a) A plus and minus memo showing the receipts and payments during the month with opening and closing balances accompanied by a separate memo of uncashed cheques, in the following form :—

Plus and minus memo of the Court of .... for the month of.....

Particulars	Money at the credit of the Court		
	As per Deposit Register	As per Cash Book	
		In Nazir's hand	In Personal Deposit
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Opening balance			
Receipts during the month			
Total ...			
Payments during the month			
Closing balance			

Certified that the balance agrees with the cash on hand.

Date ....

Judge.

The due date of sending this account to the Comptroller is the 16th of the month following that to which the accounts relate.

(2) ANNUALLY.

A statement showing the amounts lapsed to Government out of the petty items received on account of summons batta, etc., as per Article 255 of the Civil Account Code.

Description of registers prescribed in Rule 13.—The following books and registers are maintained by Civil Courts for recording their monetary transactions in connection with the judicial work :—

(a) Cash Book (Register No. X.)
(b) Deposit Register (Register No. XI.)
(c) Ledger (Register No. XII.)
(d) Register of refund orders.
(e) Books of Receipt orders—
  (1) General Deposit Account.
  (2) Personal Deposit Account.
(f) Remittance Register.
(g) Cheque Book—
  (1) General Deposit Account.
  (2) Personal Deposit Account.

The Cash Book.—This is a register in which all receipts or payments in cash at the Court are entered as soon as the transactions take place.

All moneys actually received in the Court and not paid direct into the Treasury by the person tendering the money, including cash drawn from the Treasury by means of cheques and all payments made in cash are entered.

The credit and debit sides of the Cash Book are provided with necessary columns. On the receipt side six columns will be opened for entering money withdrawn from the Treasury and money received from the parties classified into five classes marked A, B, C, D and E. On the payment side are also seven columns, five for showing payments made out of the money received from the parties or withdrawn from the Treasury classified into five classes as on the receipt side, and two for showing money sent to the Treasury for deposit.

To post the Cash Book.—All sums received in cash including those not paid direct into the Treasury by the person tendering it are entered in the appropriate columns A, B, C, D and E then and there. If any money has been withdrawn from the Treasury out of the personal deposit account, the amount withdrawn is entered in the column "Receipts from the Treasury." All payments in cash, including sums sent to the Treasury for credit to Government as revenue, are similarly entered on the debit side of the Cash Book. Sums remitted to the Treasury for credit as deposit are entered in the columns "Payments into the Treasury on account of general or personal deposit account" as the case may be.

The Cash Book will be closed daily as stated in Rule XIV.

The Deposit Register.—This is a register in which all sums, whether paid into Court or into the Treasury, which should be accounted for in detail as Civil Courts Deposits (Rule I (a)) and which are not revenue are entered. All sums paid direct into the Treasury by the person tendering the money and those sent by the Court itself for deposit are entered in this register if the deposits relate to the general deposit account. Every entry of credit in this

register is attested by the presiding Judge and every payment by means of a cheque is noted in this register against the credit item to which it relates and is also initialled by the Judge.

Note.—Sums sent by Courts for credit to personal deposit account will not be entered in this register but only in the Cash Book under the column "Payment into the Treasury on account of personal deposit account."

The Ledger.—This is a register which brings together the entries in the Cash Book, the Deposit Register and the Remittance Register in one place. It is posted for each case separately and has two sides like the Cash Book, *viz.*, the credit side and the debit side. When posted, this register shows the total receipt per case, the amount paid by each party, the disbursements therefrom and the balance, if any, due to them.

Register of Refund Orders.—This is a register in which every instance in which the remission of the institution fee whether whole or in part is recorded. The columns in this register show the number of the case in which the refund was granted, the party to whom it is granted, the amount refunded and the number or date of the refund order issued.

Receipt Order Books.—These books are in counterfoil and are used for sending money to the Treasury to be kept in deposit. Corresponding with the two kinds of deposit accounts there are two kinds of these books and the difference between them consists in the books used in connection with personal deposit account having the words 'Personal Deposit Account" printed at the top of every order. Both the foil and the counterfoil of each "Order" has got space for entering the nature of the deposit, the amount of deposit, the party making the deposit, and the case number in which the amount has been produced to be placed in deposit.

Note.—Receipt orders with which sums are sent for credit to personal deposit accounts will not give details but only show the lump sum sent for credit.

Remittance Register.—This register is maintained for the purpose of entering money which is to be remitted to the Treasury for final credit to Government as revenue and has columns to show the amount remitted, the number of the case in which recovered, the party from whom recovered, the purpose for which recovered and the amount recovered and the Treasury Officer's certificate of acknowledgment.

Cheque Books.—These books are also in counterfoil. Each book has a serial number which is repeated in every cheque form contained within, and each book contains one hundred blank cheque forms which are also numbered serially. Like the receipt order books, two separate cheque books are in use at the same time; the difference between them being the same as in the case of receipt orders. The cheque and its counterfoil have space enough to record the amount to be paid, the party to whom it is to be paid and the number of receipt order in which the amount was originally remitted to the Treasury for credit.

Note.—Cheques issued for withdrawing money from personal deposit account will not give particulars.

V. A. RAJARATNA MUDALIAR,
Registrar.

MYSORE REVENUE SURVEY DEPARTMENT.

Notification No. 341, *dated 5th November* 1906.

It is hereby notified for general information that the announcement of the revised rates of assessment in 92 Government villages comprising the Molakalmuru Taluk of the Chitaldrug District, will be commenced at Hangal village on or *about* the 1st of December 1906.

J. P. GRANT,
Survey and Settlement Comr. in Mysore.

REVENUE COMMISSIONER.

Circular No. 4320—27, *dated* 22*nd October* 1906.

The Deputy Commissioner of the Shimoga District having raised the question whether Government Proceedings No. Fl. 3186-227—S. R. 45-05-3, dated 18th November 1905, directing that all cases of defalcation or loss of public money or stores resulting from fraud or the negligence of individuals or other cause should be reported to Government, applies to misappropriation of revenue collections by Patels and Shanbhogs, the Revenue Commissioner observes that all cases of embezzlement or misappropriation by the Patels or Shanbhogs of revenue collections and such other public moneys to their own use should be reported. Mere complaints of payment of kandayam not acknowledged or cases of delay on the part of the village officers in remitting collections need not be reported until it is ascertained that there is *prima facie* ground for concluding that embezzlement has been committed.

Circular No 4435—42, *dated* 26*th October* 1906.

With reference to this office No. 7780-7, dated 26th February 1906, prescribing a form for the submission of annual proposals for the transfers of Amildars and Deputy Amildars in districts, Deputy Commissioners are requested to note the necessary dates, as well as the months and years, in columns 5 and 6 of the statement.